

Line 7 is \$45,452 (\$46,250-\$798). Line 8 is \$29,700, which is the amount designated for single filers and is less than Deborah's taxable income. Line 9's Yes box indicates that the amount on line 7 (\$45,452) is more than the amount on line 8 (\$29,700), so you can skip lines 9 through 11.

# Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



**Before you begin:** ✓ See the instructions for line 44 on page 33 to see if you can use this worksheet to figure your tax.  
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43 ..... 1. \_\_\_\_\_
2. Enter the amount from Form 1040, line 9b ..... 2. \_\_\_\_\_
3. Are you filing Schedule D?
  - ☐ **Yes.** Enter the **smaller** of line 15 or 16 of  
Schedule D, but do not enter less than -0- } 3. \_\_\_\_\_
  - ☐ **No.** Enter the amount from Form 1040, line 13 } 3. \_\_\_\_\_
4. Add lines 2 and 3 ..... 4. \_\_\_\_\_
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form.  
Otherwise, enter -0- ..... 5. \_\_\_\_\_
6. Subtract line 5 from line 4. If zero or less, enter -0- ..... 6. \_\_\_\_\_
7. Subtract line 6 from line 1. If zero or less, enter -0- ..... 7. \_\_\_\_\_
8. Enter the **smaller** of:
  - The amount on line 1, or
  - \$29,700 if single or married filing separately,  
\$59,400 if married filing jointly or qualifying widow(er),  
\$39,800 if head of household. } ..... 8. \_\_\_\_\_
9. Is the amount on line 7 equal to or more than the amount on line 8?
  - ☐ **Yes.** Skip lines 9 through 11; go to line 12 and check the "No" box.
  - ☐ **No.** Enter the amount from line 7 ..... 9. \_\_\_\_\_
10. Subtract line 9 from line 8 ..... 10. \_\_\_\_\_
11. Multiply line 10 by 5% (.05) ..... 11. \_\_\_\_\_
12. Are the amounts on lines 6 and 10 the same?
  - ☐ **Yes.** Skip lines 12 through 15; go to line 16.
  - ☐ **No.** Enter the **smaller** of line 1 or line 6 ..... 12. \_\_\_\_\_